IN THE DISTRICT COURT OF THE UNITED STATES FOR THE WESTERN DISTRICT OF NORTH CAROLINA ASHEVILLE DIVISION

CIVIL NO. 1:05CV202

DAVID G. GRAY, Standing Chapter 1 Trustee,	13))	
Plaintiff,)		
Vs.)		ORDER
FIRST CITIZENS BANK, N.A., and UNITED STATES OF AMERICA, DEPARTMENT OF TREASURY, INTERNAL REVENUE SERVICE,))))	
Defendants.))		

THIS MATTER is before the Court *sua sponte* to order Defendants to file answer in this adversary proceeding transferred from the Bankruptcy Court on May 3, 2005.

By Order filed April 25, 2005, U.S. Bankruptcy Court Judge George R. Hodges denied the motion to dismiss filed by the United States and its agencies and transferred the complaint to this Court for adjudication.

Since its filing, this proceeding has languished until the Court was advised

this week that the matter had settled but the refunds sought by the Trustee have not been paid by the Internal Revenue Service.

IT IS, THEREFORE, ORDERED that the United States shall file answer or other responsive pleading **OR** pay to the Trustee the monies agreed to by the terms of the settlement within 20 days from entry of this Order.

Signed: February 10, 2006

Lacy H. Thornburg United States District Judge